

adopted the word "subwholesaler" to mean a person who is licensed to sell cigarettes to others for resale but may not buy unstamped cigarettes without a specific authorization. Ch. _____, Acts of 1988, also amended Art. 56, §§ 607 through 631 of the Code to allow a person who obtains a cigarette "subwholesaler license" to perform only the activities currently allowed under present Art. 56.

Former Art. 81, § 445, which required a license before cigarettes are possessed or sold by a "distributor", now appears as Art. 56, §§ 611 and 622 of the Code.

Former Art. 81, § 446, which related to the application, fee, issuance, term, and suspension or cancellation for a "distributor" license, now appears as Art. 56, §§ 610, 612, 613, 615, and 618 of the Code.

Former Art. 81, § 447, which required an "out-of-state" vendor of cigarettes to obtain the license as a "distributor", now appears as Art. 56, §§ 610 and 612 of the Code.

The first sentence of former Art. 81, § 451, which required a person licensed as a wholesaler to obtain an authorization to buy unstamped cigarettes for resale out-of-state, now appears in Art. 56, § 610 of the Code.

Former Art. 81, § 464(b), (c), and (d), which defined the words "[d]istributor", "[w]holesaler", and "[r]etailer", respectively, now appear in Art. 56, § 610 of the Code.

Former Art. 81, § 464(f) and (g), which defined the words "[p]erson" and "Comptroller", are deleted as unnecessary in light of the similar definitions of those terms in § 1-101 of this article.

Former Art. 81, § 464(j), which defined the word "[t]axpayer", is deleted as unnecessary in light of the defined term "person".

SUBTITLE 2. RETURNS AND RECORDS.

12-201. RETURNS OF MANUFACTURERS.

A MANUFACTURER SHALL COMPLETE AND FILE WITH THE COMPTROLLER A TOBACCO TAX RETURN:

(1) ON OR BEFORE THE 15TH DAY OF THE MONTH THAT FOLLOWS THE MONTH IN WHICH THE MANUFACTURER DISTRIBUTES IN THE STATE FREE SAMPLE CIGARETTES OF THE MANUFACTURER; AND

(2) IF THE COMPTROLLER SO SPECIFIES, BY REGULATION, ON OTHER DATES FOR EACH MONTH IN WHICH THE MANUFACTURER DOES NOT DISTRIBUTE ANY SAMPLE CIGARETTES.